

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION - DETROIT

IN THE MATTER OF:

**CYNTHIA MORGAN**

DEBTOR.

CASE NO.: 17-45982

CHAPTER: 13

JUDGE: TUCKER

**OBJECTION TO PROOF OF CLAIM OF MICHIGAN DEPARTMENT OF TREASURY #9**

Debtor, by and through Counsel, Frego & Associates, The Bankruptcy Law Office, P.L.C., hereby objects to the proof of claim filed by Michigan Department of Treasury, and states as follows:

1. Debtor filed for Bankruptcy protection on or about April 20, 2017.
2. On or about August 21, 2017, creditor Michigan Department of Treasury filed a Proof of Claim (#9). (hereafter "Proof of Claim")
3. The Proof of Claim states that \$6,114.80 is owed to the creditor for past due income taxes. Of that amount, \$5,953.08 is listed as priority. The attachment shows that \$5,000.00 is due for the tax year 2016 which is estimated based on information available as the State of Michigan indicated that no tax return was filed.
4. However, debtor did file a 2016 State of Michigan tax return which only showed she had a \$598.00 tax liability. (See Exhibit 6-2016 State of Michigan Tax return, Federal return, and W-2)
5. As a result, the Proof of Claim #9 shall be modified to a total debt of \$1,712.80, which includes a priority claim in the amount of \$1,551.08.

**WHEREFORE**, Debtor prays this Honorable Court modify the Proof of Claim #9 filed by Michigan Department of Treasury; further Debtor requests the Court order other such relief the Court finds just and proper.

Dated: October 2, 2017

/s/ Jay E. Piggott

Jay E. Piggott (P68091)

Attorney for Debtor

Frego and Associates-The Bankruptcy Law Office, PLC

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**NOTICE OF OBJECTION TO CLAIM**

Debtor has an objection to your claim in this bankruptcy case.

**Your rights may be reduced, modified or denied. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

If you do not want the court to deny or change your claim, then on or before November 9, 2017, you or your attorney must:

1. File with the court a written response to the objection, explaining your position at:<sup>1</sup>

United State Bankruptcy Court  
211 W. Fort Street, Suite 2100  
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so the court will **receive** it on or before the date stated above.

You must also mail a copy to:

Cynthia Morgan  
5966 Edinburgh #104  
Canton, MI 48187

James P. Frego  
23843 Joy Rd  
Dearborn Heights, MI 48127

Tammy L. Terry  
Chapter 13 Trustee  
535 Griswold, Suite 2100  
Detroit, MI 48226

2. Attend the hearing on the objection, scheduled to be held on November 16, 2017, at 9:00 a.m. (or as soon after as counsel can be heard) in Courtroom 1925, United States Bankruptcy Court, 211 W. Fort St., Detroit, Michigan, unless your attendance is excused by mutual agreement between yourself and the objector's attorney.

**If you or your attorney does not take these steps, the Court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.**

Dated: October 2, 2017

/s/ Jay E. Piggott

Jay E. Piggott (P68091)

Attorney for Debtor

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<sup>1</sup>Response or answer must comply with F.R.Civ. P. 8(b), (c) and (e).

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**ORDER GRANTING OBJECTION TO PROOF OF CLAIM**  
**OF MICHIGAN DEPARTMENT OF TREASURY, #9**

This matter having come on for hearing before the Court by way of the objection of the debtor to the allowance of the claim of the above referenced creditor, service having been made with a notice of hearing allowing a thirty (30) day notice pursuant to Bankruptcy Rule 3007, a hearing having been held, the court having heard the matter in open court and for the reasons stated on the record:

**NOW THEREFORE, IT IS HEREBY ORDERED:**

The objection to the Proof of Claim filed by the above-referenced creditor is hereby granted. To the extent that the Chapter 13 Standing Trustee has previously made disbursements to such creditor, the Trustee shall not be obligated to recoup same.

**IT IS FURTHER ORDERED** as follows: **[Only provisions checked below apply]**

1. The Proof of Claim filed by Michigan Department of Treasury (Docket #9) is modified to a total debt of \$1,712.80, which includes a priority claim in the amount of \$1,551.08.

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UNITED STATES BANKRUPTCY JUDGE

Exhibit A

***“PROPOSED ORDER”***